

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16201100200000
CITY CLERK
223 MAIN ST.
ALTA, IA. 51002

CITY OF ALTA, **IOWA**
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	481,028		481,028	465,622
Less: Uncollected property taxes-levy year	0		0	0
Net current property taxes	481,028		481,028	465,622
Delinquent property taxes	0		0	0
TIF revenues	54,142		54,142	40,000
Other city taxes	226,743	0	226,743	211,258
Licenses and permits	5,182	0	5,182	6,272
Use of money and property	32,198	0	32,198	27,025
Intergovernmental	297,050	0	297,050	280,991
Charges for fees and service	75,195	482,257	557,452	524,770
Special assessments	2,057	0	2,057	10,000
Miscellaneous	80,004	0	80,004	84,520
Other financing sources	362,109	85,750	447,859	472,000
Total revenues and other sources	1,615,708	568,007	2,183,715	2,122,458
Expenditures and Other Financing Uses				
Public safety	361,823	0	361,823	471,843
Public works	297,849	0	297,849	324,677
Health and social services	0	0	0	0
Culture and recreation	254,755	0	254,755	270,301
Community and economic development	42,237	0	42,237	64,831
General government	149,402	0	149,402	152,237
Debt service	116,034	0	116,034	42,220
Capital projects	15,578	0	15,578	57,500
Total governmental activities expenditures	1,237,678	0	1,237,678	1,383,609
Business type activities	0	476,966	476,966	582,033
Total ALL expenditures	1,237,678	476,966	1,714,644	1,965,642
Other financing uses, including transfers out	266,109	35,750	301,859	326,000
Total ALL expenditures/And other financing uses	1,503,787	512,716	2,016,503	2,291,642
Excess revenues and other sources over (Under) Expenditures/And other financing uses	111,921	55,291	167,212	-169,184
Beginning fund balance July 1, 2016	365,177	361,539	726,716	-169,184
Ending fund balance June 30, 2017	477,098	416,830	893,928	-338,368

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 240,000	Other long-term debt	\$ 0
Revenue debt	\$ 3,335,304	Short-term debt	\$ 3,575,304
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 4,509,979

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk	Date Published/Posted 11/10/2017	Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Megan Peterson	Telephone → 712	Area Code 200-2105
Signature of Mayor or other City official (Name and Title)		Date signed 11/8/2017

PLEASE PUBLISH THIS PAGE ONLY

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017						CITY OF ALTA						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
1	Section A - TAXES											1				
2	Taxes levied on property	437,357			43,671			481,028			481,028	2				
3	Less: Uncollected property taxes - Levy year							0			0	3				
4	Net current property taxes	437,357	0		43,671	0		481,028		T01	481,028	4				
5	Delinquent property taxes							0		T01	0	5				
6	Total property tax	437,357	0		43,671	0	0	481,028			481,028	6				
7	TIF revenues			54,142				54,142		T01	54,142	7				
8	Other city taxes															
8	Utility tax replacement excise taxes							0		T15	0	8				
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9				
10	Parimutuel wager tax							0		C30	0	10				
11	Gaming wager tax							0		C30	0	11				
12	Mobile home tax							0		T19	0	12				
13	Hotel/motel tax							0		T19	0	13				
14	Other local option taxes		226,743					226,743		T09	226,743	14				
15	TOTAL OTHER CITY TAXES	0	226,743	0	0	0	0	226,743	0		226,743	15				
16	Section B - LICENSES AND PERMITS	5,182						5,182		T29	5,182	16				
17	Section C - USE OF MONEY AND PROPERTY											17				
18	Interest	675						675		U20	675	18				
19	Rents and royalties	31,523						31,523		U40	31,523	19				
20	Other miscellaneous use of money and property							0		U20	0	20				
21								0			0	21				
22	TOTAL USE OF MONEY AND PROPERTY	32,198	0	0	0	0	0	32,198	0		32,198	22				
23												23				
24	Section D - INTERGOVERNMENTAL											24				
25												25				
26	Federal grants and reimbursements											26				
27	Federal grants							0		B89	0	27				
28	Community development block grants							0		B50	0	28				
29	Housing and urban development							0		B50	0	29				
30	Public assistance grants							0		B79	0	30				
31	Payment in lieu of taxes							0		B30	0	31				
32								0			0	32				
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33				
34												34				
35												35				
36												36				
37												37				
38												38				
39												39				
40												40				

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		233,763					233,763		C46	233,763	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants					10,000		10,000		C89	10,000	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	233,763	0	0	10,000	0	243,763	0		243,763	60
61												61
62	Local grants and reimbursements											62
63	County contributions	8,100						8,100			8,100	63
64	Library service							0		D89	0	64
65	Township contributions	45,187						45,187		D89	45,187	65
66	Fire/EMT service							0		D89	0	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	53,287	0	0	0	0	0	53,287	0		53,287	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	53,287	233,763	0	0	10,000	0	297,050	0		297,050	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0		A91	0	73
74	Sewer							0	301,318	A80	301,318	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A60	0	77
78	Airport							0		A01	0	78
79	Landfill/garbage							0	180,939	A81	180,939	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	1,757						1,757		A89	1,757	99
100	Park, recreation, and cultural charges	17,259						17,259		A61	17,259	100
101	Animal control charges	137						137		A89	137	101
102	Other charges - Specify	56,042						56,042			56,042	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	75,195	0	0	0	0	0	75,195	482,257		557,452	104
105												105
106	Section F - SPECIAL ASSESSMENTS	2,057						2,057		U01	2,057	106
107	Section G - MISCELLANEOUS											107
108	Contributions	790				1,500		2,290		U99	2,290	108
109	Deposits and sales/fuel tax refunds	4,105						4,105		U99	4,105	109
110	Sale of property and merchandise	63,714						63,714		U11	63,714	110
111	Fines	2,908						2,908		U30	2,908	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	6,987						6,987			6,987	113
114								0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	78,504	0	0	0	1,500	0	80,004	0		80,004	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTA						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	683,780	460,506	54,142	43,671	11,500	0	1,253,599	482,257		1,735,856	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)				146,000			146,000		NR	146,000	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	138,474				25,000	23	163,497	85,750		249,247	127				
128	Internal TIF loans and transfers in	52,612						52,612			52,612	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	191,086	0	0	146,000	25,000	23	362,109	85,750		447,859	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	874,866	460,506	54,142	189,671	36,500	23	1,615,708	568,007		2,183,715	132				
133												133				
134	Beginning fund balance July 1, 2016	577,315	-452,468	-1,530	107,686	129,144	5,030	365,177	361,539		726,716	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,452,181	8,038	52,612	297,357	165,644	5,053	1,980,885	929,546		2,910,431	136				
137												137				
138												138				
139												139				
140												140				
141												141				
142												142				
143												143				
144												144				
145												145				
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149												149				
150												150				
151												151				
152												152				
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154												154				
155												155				
156												156				
157												157				
158												158				
159												159				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017						CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	155,658						155,658		E62	155,658	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	565						565		E89	565	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	204,944						204,944		E24	204,944	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	656						656		E32	656	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	361,823	0		0	0	0	361,823			361,823	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)					
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	2,400	210,824					213,224		E44	213,224	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation							0		E44	0	48
49	Traffic control safety — Current operation		3,771					3,771		E44	3,771	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation		26,826					26,826		E44	26,826	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation		7,636					7,636		E81	7,636	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation		5,362					5,362		E81	5,362	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation		41,030					41,030		E89	41,030	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	2,400	295,449		0	0	0	297,849			297,849	80

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTA			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
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118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	75,090					53	75,143		E52	75,143	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	35,531						35,531		E61	35,531	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	73,874						73,874		E61	73,874	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	70,207						70,207		E61	70,207	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	254,702	0		0	0	53	254,755			254,755	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	41,728	509					42,237		E89	42,237	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	41,728	509	0	0	0	0	42,237			42,237	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	34,923						34,923		E29	34,923	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	111,362						111,362		E23	111,362	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation	0						0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	3,117						3,117		E25	3,117	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	0						0		E31	0	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation							0		E89	0	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	149,402	0	0	0	0	0	149,402			149,402	176
177	Section G — DEBT SERVICE				116,034			116,034			116,034	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	116,034	0	0	116,034			116,034	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184			10,484					10,484			10,484	184
185						175		175			175	185
186						4,919		4,919			4,919	186
187	Subtotal Regular Capital Projects	0	10,484		0	5,094	0	15,578			15,578	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	10,484	0	0	5,094	0	15,578			15,578	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	810,055	306,442	0	116,034	5,094	53	1,237,678			1,237,678	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTA						<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
197	Section I — BUSINESS TYPE ACTIVITIES											197		
198	Water — Current operation									E91	0	198		
199	Purchase of land and equipment									G91	0	199		
200	Construction									F91	0	200		
201	Sewer and sewage disposal — Current operation								329,475	E80	329,475	201		
202	Purchase of land and equipment									G80	0	202		
203	Construction									F80	0	203		
204	Electric — Current operation									E92	0	204		
205	Purchase of land and equipment									G92	0	205		
206	Construction									F92	0	206		
207	Gas Utility — Current operation									E93	0	207		
208	Purchase of land and equipment									G93	0	208		
209	Construction									F93	0	209		
210	Parking — Current operation									E60	0	210		
211	Purchase of land and equipment									G60	0	211		
212	Construction									F60	0	212		
213	Airport — Current operation									E01	0	213		
214	Purchase of land and equipment									G01	0	214		
215	Construction									F01	0	215		
216	Landfill/Garbage — Current operation								147,491	E81	147,491	216		
217	Purchase of land and equipment									G81	0	217		
218	Construction									F81	0	218		
219	Hospital — Current operation									E36	0	219		
220	Purchase of land and equipment									G36	0	220		
221	Construction									F36	0	221		
222	Transit — Current operation									E94	0	222		
223	Purchase of land and equipment									G94	0	223		
224	Construction									F94	0	224		
225	Cable TV, telephone, Internet — Current operation									E03	0	225		
226	Purchase of land and equipment									G03	0	226		
227	Housing authority — Current operation									E50	0	227		
228	Purchase of land and equipment									G50	0	228		
229	Construction									F50	0	229		
230	Storm water — Current operation									E80	0	230		
231	Purchase of land and equipment									G80	0	231		
232	Construction									F80	0	232		
233												233		
234												234		
235												235		
236												236		

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF ALTA		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								476,966		476,966	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	810,055	306,442	0	116,034	5,094	53	1,237,678	476,966		1,714,644	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	23	213,474					213,497	35,750		249,247	255
256	Internal TIF loans/repayments and transfers out			52,612				52,612			52,612	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	23	213,474	52,612	0	0	0	266,109	35,750		301,859	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	810,078	519,916	52,612	116,034	5,094	53	1,503,787	512,716		2,016,503	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted				181,323	160,550	5,000	346,873			346,873	264
265	Committed							0			0	265
266	Assigned							0			0	266
267	Unassigned	642,103	-511,878	0				130,225			130,225	267
268	Total Governmental	642,103	-511,878	0	181,323	160,550	5,000	477,098			477,098	268
269	Proprietary								416,830		416,830	269
270	Total ending fund balance June 30, 2017	642,103	-511,878	0	181,323	160,550	5,000	477,098	416,830		893,928	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,452,181	8,038	52,612	297,357	165,644	5,053	1,980,885	929,546		2,910,431	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF ALTA Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																		
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to other local governments</td> </tr> <tr><td>Correction.....</td><td>M05 \$</td></tr> <tr><td>Health.....</td><td>M32</td></tr> <tr><td>Highways.....</td><td>M44</td></tr> <tr><td>Transit subsidies.....</td><td>M94</td></tr> <tr><td>Libraries.....</td><td>M52</td></tr> <tr><td>Police protection.....</td><td>M62</td></tr> <tr><td>Sewerage.....</td><td>M80</td></tr> <tr><td>Sanitation.....</td><td>M81</td></tr> <tr><td>All other.....</td><td>M89 \$</td></tr> </table>				Purpose	Amount paid to other local governments	Correction.....	M05 \$	Health.....	M32	Highways.....	M44	Transit subsidies.....	M94	Libraries.....	M52	Police protection.....	M62	Sewerage.....	M80	Sanitation.....	M81	All other.....	M89 \$	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width:30%;">Purpose</td> <td style="width:70%;">Amount paid to State</td> </tr> <tr><td>Highways.....</td><td>L44 \$</td></tr> <tr><td>All other.....</td><td>L89 \$</td></tr> </table>				Purpose	Amount paid to State	Highways.....	L44 \$	All other.....	L89 \$
Purpose	Amount paid to other local governments																																		
Correction.....	M05 \$																																		
Health.....	M32																																		
Highways.....	M44																																		
Transit subsidies.....	M94																																		
Libraries.....	M52																																		
Police protection.....	M62																																		
Sewerage.....	M80																																		
Sanitation.....	M81																																		
All other.....	M89 \$																																		
Purpose	Amount paid to State																																		
Highways.....	L44 \$																																		
All other.....	L89 \$																																		
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																		
										Amount - Omit cents																									
Total salaries and wages paid.....										Z00 \$	358,365																								
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED																																		
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year																											
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)																											
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$																											
2. Sewer utility	19U 3,487,536	29U	39U 152,232	49U	49U	49U 3,335,304	49U	189	3,235																										
3. Electric utility	19U	29U	39U	49U	49U	49U		192																											
4. Gas utility	19U	29U	39U	49U	49U	49U		193																											
5. Transit-bus	19U 40,000	29U	39U 40,000	49U	49U	49U		194	860																										
6. Industrial Revenue	19T	24T	34T		44T	44T		189																											
7. Mortgage revenue	19T	24T	34T		44T	44T		189																											
8. TIF revenue	19U 162,000	29U	39U 19,000	49U 143,000	49U	49U	49U	189	4,050																										
9. Fire Truck	19U	29U 146,000	39U 49,000	49U 97,000	49U	49U	49U	189	1,781																										
10.	19U	29U	39U	49U	49U	49U	49U	189																											
11.	19U	29U	39U	49U	49U	49U	49U	189																											
12.	19U	29U	39U	49U	49U	49U	49U	189																											
13.	19U	29U	39U	49U	49U	49U	49U	189																											
14.	19U	29U	39U	49U	49U	49U	49U	189																											
Total long-term debt	3,689,536	146,000	260,232	240,000	0	3,335,304	0	9,926																											
B. Short-term debt						Amount - Omit cents																													
Outstanding as of JULY 1, 2016				61V \$	3,689,536																														
Outstanding as of JUNE 30, 2017				64V \$	3,575,304																														
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents																														
Assessed Valuations by Levy Authority and County, AY2015/FY2017																																			
Actual valuation -- January 1, 2015				\$	90,199,581	x .05 = \$	4,509,979																												
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017																																		
Type of asset		Amount - Omit cents																																	
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)																													
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61																															
		\$ 50,638	\$		799,073	849,711																													
REMARKS																																			